

COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

**BOSTON GAS COMPANY d/b/a KEYSPAN ENERGY  
DELIVERY NEW ENGLAND**

**D.T.E. 03-40**

ATTORNEY GENERAL'S THIRTEENTH SET OF  
DOCUMENT AND INFORMATION REQUESTS

- AG-13-1 Refer to Exhibit KEDNE/AEL-5 and /PJM-2. Please reconcile the revenue deficiency shown on page 29-1, line17 (Total Company) of Exhibit KEDNE/AEL-5 and the revenue deficiency referred to in Mr. McClellan's testimony on page 3 and in his Exhibit KEDNE/PJM-2, page 1. The response should be detailed, showing all items that represent the difference and the specific rate components (base rates, CGA, LDAC) that the will recover each item. Include all workpapers, calculations and assumptions.
- AG-13-2 Refer to Exhibit KEDNE/AEL-5 and /PJM-2. Please reconcile and explain the differences between the *adjusted* revenues net of Cost of Gas (Exhibit KEDNE/PJM-2, page 1, line 1 minus line 2) and the "Total Normal Rev from Gas Sold," Exhibit KEDNE/AEL-5, page 5-1, line 21 (Total Company). Include all workpapers, calculations and assumptions.
- AG-13-3 Refer to Exhibits KEDNE/ALS-3 and ALS-4. Please provide all documentation, calculations, workpapers and assumptions supporting the rate design billing determinants used to design the Company's proposed rates. The response should be detailed by each customer class (including the R-2, R-4, lighting and G-60 classes) and season (peak and off-peak). Provide all calculations (working formulas) and data in electronic spreadsheet form (Excel or Lotus compatible).
- AG-13-4 Please provide the actual test year monthly bill determinants for each customer class (including the R-2, R-4, lighting and G-60 classes). Provide class totals for peak, off-peak and total test year. Include all calculations (working formulas) and data in electronic spreadsheet form (Excel or Lotus compatible).
- AG-13-5 Reconcile the actual test year bill determinants for each class with the rate design billing determinants for the peak and off-peak. Include all calculations (working formulas) and

data in electronic spreadsheet form (Excel or Lotus compatible). Explain, in detail, all adjustments made to test year data, including adjustments related to the implementation of the CRIS and the change in bill proration.

- AG-13-6 Refer to Exhibit KEDNE/ALS-4. Please reconcile the “Number of Bills” for each class to the 2002 data reported in the Company’s Annual Return to the Department. Include all calculations, workpapers, and assumptions supporting the reconciliation.
- AG-13-7 Exhibit KEDNE/ALS-4 (Peak and Off-Peak head and tail block volumes for each class) and Exhibit AEL-5, pp. 18-1 through 18-6, line3 (Normal Sales Volumes for each class). Please reconcile the differences between the sales volumes in these two exhibits. Include all calculations, workpapers, and assumptions supporting the reconciliation.
- AG-13-8 On a customer class basis, please reconcile the differences between the sales volumes reported in the Company’s 2002 Annual Return to the Department, pages 43-44 and the volumes used to design the Company’s proposed rates, Exhibit KEDNE/ALS-4. Include all calculations, workpapers, and assumptions supporting the reconciliation.
- AG-13-9 Refer to Exhibit KEDNE/AEL-7, Schedules R-1 and R-2. Please provide the data and all supporting calculations related to these schedules as working models in Excel or Lotus spreadsheets.
- AG-13-10 Refer to Exhibit KEDNE/AEL-7, Schedules R-1 and R-2. Please explain how the Company accounted for billing adjustments. Include a monthly tabulation of billing adjustment for each class, all calculations, workpapers, and assumptions supporting the response.
- AG-13-11 Refer to Exhibit KEDNE/AEL-7, Schedule R-4. Please provide the monthly bill frequency tables for 2002 and the 2002 normalized bill frequency tables. Include the data in electronic spreadsheet form (Excel or Lotus compatible).
- AG-13-12 Refer to Exhibit KEDNE/AEL-7, Schedule R-5. Please reconcile the difference between the \$1,038,276 “Total Core Throughput” penalty charge revenue on page 1 of this exhibit and the \$1,192,000 that is allocated using the EPEN allocator in the COSS (Exhibit KEDNE/AEL-5, page 5, line 33).
- AG-13-13 Refer to Exhibit KEDNE/AEL-7, Schedule R-5 and Exhibit KEDNE/AEL-5, page 5, line 33. If the penalty revenues were used during the test year to reduce the LDAC for residential discount rate customers (as ordered in DPU 96-50), why are they not credited to the residential classes in the cost of service study? If these are not the same

penalty revenues, explain the difference.

- AG-13-14 Refer to Exhibit KEDNE/AEL-7, Schedule E-1. Please provide this schedule as a working model (Excel or Lotus compatible). The response must include the base load sales calculations and the heating factor calculations for each class. Include a description of how the model works.
- AG-13-15 Refer to Exhibit KEDNE/AEL-7, Schedule E-1. Please provide the actual read dates for each cycle in 2001, 2002 and 2003.
- AG-13-16 Refer to Exhibit KEDNE/AEL-7, Schedule E-1. Please explain what type or category of sales is included in the column labeled "Other." In which column are lighting sales included (G-7 and G-17)?
- AG-13-17 Refer to Exhibit KEDNE/AEL-7, Schedule E-1. Please explain why there are negative numbers for actual sales.
- AG-13-18 Refer to Exhibit KEDNE/AEL-7, Schedule E-1. Please explain how estimated sales are incorporated in the schedule. For each month, provide the estimated sales by class and cycle. Include the data in electronic spreadsheet form (Excel or Lotus compatible).
- AG-13-19 Refer to Exhibit KEDNE/AEL-7, Schedule E-2. Please provide a description of the programs and services that were targeted to each customer class and the test year expense for each program and service. Include all supporting materials, calculations, workpapers and assumptions (print ads, media scripts, invoices for outside services, employee time allocations, common program/service cost allocations, and how overheads were allocated to Account 912 during the test year).
- AG-13-20 Refer to Exhibit KEDNE/AEL-7, Schedule D-1. Please provide this schedule as a working model (Excel or Lotus compatible). Include all supporting data, calculations workpapers and assumptions for the monthly design sales for each class. Provide the equivalent data developed to support the Company's most recent long range forecast and supply plan (filed in DTE 01-105) and explain any changes to the design assumptions. Explain why sales and not sendout were used.
- AG-13-21 Refer to Exhibit KEDNE/AEL-7, Schedule D-2. Please provide this schedule as a working model (Excel or Lotus compatible). Include all supporting data, calculations workpapers and assumptions for the monthly sendout for each class. Provide the equivalent data developed to support the Company's most recent long range forecast and supply plan (filed in DTE 01-105) and explain any changes to the normal sendout assumptions.

- AG-13-22 Refer to Exhibit KEDNE/AEL-7, Schedule C-1. Please recompute the CUST380 (services) allocators by creating a separate class or classes for contract customers (include all customers that are not served under the Company's tariffed rates). Include all calculations, workpapers, and assumptions supporting the revised allocators.
- AG-13-23 Refer to Exhibit KEDNE/AEL-7, Schedule C-2. Please recompute the CUST381 (meters and meter installations) allocators by creating a separate class or classes for contract customers (include all customers that are not served under the Company's tariffed rates). Include all calculations, workpapers, and assumptions supporting the revised allocators.
- AG-13-24 Refer to Exhibit KEDNE/AEL-7, Schedule C-3. Please recompute the CUST901 (meters and meter installations) allocators by creating a separate class or classes for contract customers (include all customers that are not served under the Company's tariffed rates). Include all calculations, workpapers, and assumptions supporting the revised allocators.
- AG-13-25 Refer to Exhibit KEDNE/AEL-7, Schedule C-4. Please provide all calculations, workpapers, and assumptions supporting the "average meter reading cost for ERTed meters".
- AG-13-26 Refer to Exhibit KEDNE/AEL-7, Schedule C-4. Please provide all calculations, workpapers, and assumptions supporting the "average meter reading cost for non-ERTed meters".
- AG-13-27 Refer to Exhibit KEDNE/AEL-7, Schedule C-4. Please recompute the CUST902 (meter reading) allocators by creating a separate class or classes for contract customers (include all customers that are not served under the Company's tariffed rates). Include all calculations, workpapers, and assumptions supporting the revised allocators.
- AG-13-28 Refer to Exhibit KEDNE/AEL-7, Schedule C-5. Please recompute the CUST903 (meter reading) allocators by creating a separate class or classes for contract customers (include all customers that are not served under the Company's tariffed rates). Include all calculations, workpapers, and assumptions supporting the revised allocators.
- AG-13-29 Refer to Exhibit KEDNE/AEL-5, page 10. Please provide all workpapers calculations, and assumptions supporting the adjustment "Unbundling-Production Storage"(line 12). Explain why this adjustment increases the cost of service.
- AG-13-30 Refer to Exhibit KEDNE/AEL-5, page 10. Please reconcile the adjustment "Production & Storage Moved to CGA" (line 25) with the adjustment "Unbundling-

Production Storage” (line 12). Explain why it is appropriate that the net effect of these two adjustments increases the distribution cost of service.

- AG-13-31 Refer to Exhibit KEDNE/AEL-5, page 10. Please explain why the adjustments on lines 12 and 25 are allocated to the customer classes using different allocation factors. Explain why each allocator is appropriate.
- AG-13-32 Refer to Exhibit KEDNE/AEL-5, page 10, line 26. Please provide all workpapers calculations, and assumptions supporting the adjustment “Gas Acquisition DTE 813 Moved to the CGA.” Reconcile the adjustment with the total for account 813 (test year adjusted). Include the amount of account 813 adjusted test year expenses that are to be recovered through distribution rates. Explain why the Company proposes to recover part of this expense through base rates.
- AG-13-33 Refer to Exhibit KEDNE/AEL-5, page 10, line 27. Please provide all workpapers calculations, and assumptions supporting the adjustment “Bad Debt moved to CGA.”
- AG-13-34 Refer to Exhibit KEDNE/AEL-5, page 10. Please reconcile the adjustment “Bad Debt moved to CGA” (line 27) with the adjustment “Unbundling-Bad Debts” (line 15). Explain why it is appropriate that the net effect of these two adjustments increases the distribution cost of service.
- AG-13-35 Please provide a fully allocated cost of service study the equivalent of Exhibit KEDNE/AEL-6, that reflects all unbundled costs that Company proposes to collect through the CGA. Include a detailed explanation of how each cost being allocated is determined, all calculations, workpapers and assumptions. Provide the model in electronic spreadsheet form (Excel or Lotus compatible).
- AG-13-36 Rerun the allocated cost of service study with removing all costs and revenues related to costs to be collected through the CGA/LDAC from “Total Company” costs and revenues. Include a detailed explanation of how each cost being allocated is determined, all calculations, workpapers and assumptions. Provide the model in electronic spreadsheet form (Excel or Lotus compatible).
- AG-13-37 Please provide a redlined version of the Company’s Off Peak 2003 CGA/LDAC filing (dated April 22, 2003) that incorporates the changes proposed in this filing (bad debt, working capital, gas acquisition expenses, production and storage costs, etc.). Include an explanation of each change and references to specific testimony and exhibits that support the changes. Provide all calculations, workpapers and assumptions supporting the revised, illustrative CGA/LDAC rates.

- AG-13-38 Please provide a redlined version of the Company's most recent Peak 2002/2003 CGA/LDAC filing (dated September 16, 2002) that incorporates the changes proposed in this filing (bad debt, working capital, gas acquisition expenses, production and storage costs, etc.). Include an explanation of each change and references to specific testimony and exhibits that support the changes. Provide all calculations, workpapers and assumptions supporting the revised, illustrative CGA/LDAC rates.
- AG-13-39 Please provide copies of the CGA or equivalent mechanism tariffs currently in effect for each of the KeySpan companies that operates outside of Massachusetts. Include copies of the orders approving the tariffs and explain the differences between these tariffs and the Boston Gas Company CGA tariff. Provide the amount of gas costs that are recovered through base rates for each of the KeySpan Companies and the date of the most recent base rate case for each company that recovers a portion of gas costs through its base rates.
- AG-13-40 Refer to Exhibit KEDNE/AEL-8. Please provide the full study.

May 20, 2003